

**AMENDMENTS TO THE ABSTRACT**

Please amend the abstract as follows:

~~The present invention relates to a method for manufacturing light emitting device with compound semiconductor and more particularly, a method for manufacturing light emitting device with Group III-V compound semiconductor for increasing light emitting efficiency or long durability of elements, by conducting of a heat treatment at lower temperature than done at the conventional art, i.e. activating p-semiconductor layer under the condition of high oxygen density, which idea is derived from the well known fact that on the higher oxygen density, the better semiconductor layer doped with p-type such like p-GaN can be activated.~~

~~The present invention is a~~ method for manufacturing a light-emitting device with a compound semiconductor ~~comprising; a first step of including forming an n-semiconductor layer, an activated layer, and a p-semiconductor layer in order on the top of a double substrate, a second step of making a part of the n-semiconductor with that a mesa-cut in a vertical direction from a~~ the p-semiconductor layer to a part of the n-semiconductor, ~~a third step of forming a transparent electrode for extending an electric current on the top of the p-semiconductor layer and activating the p-semiconductor layer under the condition of an oxygen plasma, and a fourth step of forming each of the~~ n- pad electrode and a ~~the~~ p-pad electrode on the top of the transparent electrode for extending an electric current.